# EXHIBIT 52

Michael Corrigan
October 04, 2022

IN THE UNITED STATES DISTRICT COURT
FOR THE EASTERN DISTRICT OF NEW YORK
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STAR AUTO SALES OF BAYSIDE     :
INC., (d/b/a STAR TOYOTA        :          CASE NO.
OF BAYSIDE), STAR AUTO SALES:    18-cv-05775(ERK)(TAM)
OF QUEENS, LLC, (d/b/a          :
STAR SUBARU) STAR HYUNDAI,      :
LLC, (d/b/a STAR HYUNDAI        :
LLC), STAR NISSAN, INC.,        :
(d/b/a STAR NISSAN)), METRO     :
CHRYSLER PLYMOUTH, INC.         :
(d/b/a STAR CHRYSLER JEEP       :
DODGE), STAR AUTO SALES OF      :
QUEENS COUNTY, LLC, (d/b/a      :
STAR FIAT) and STAR AUTO        :
SALES OF QUEENS VILLAGE, LLC:
(d/b/a STAR MITSUBISHI),        :
                  Plaintiffs    :
                                :
                                :
       vs.                      :
                                :
VOYNOW, BAYARD, WHYTE AND       :
COMPANY, LLP, HUGH WHYTE        :
and RANDALL FRANZEN,            :
                                :
                  Defendants :
                   *   *   *

          Videotape deposition of MICHAEL CORRIGAN, held

at the offices of U.S. LEGAL SUPPORT, 1818 Market

Street, 14th Floor, Philadelphia, Pennsylvania 19103,

beginning at 10:32 a.m., on Tuesday, October 4, 2022,

before Alice T. Mattes, Court Reporter and Notary

Public, there being present:

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                U.S. LEGAL SUPPORT
             Northeast Processing Center
           1818 Market Street, Suite 1400
           Philadelphia, Pennsylvania 19103
                 (877)  479-2484

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 1    APPEARANCES:

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17    ALSO PRESENT: Videographer, Scot Dantzer

18                 Jacqueline Cutillo

19                 Robert Seibel

20                 Steven Rambam (telephonically present)

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1    Q        So does it make sense that when the

2    accountant is conducting that audit it will be done

3    after the client's fiscal year had already ended?

4            A        Yeah.  I mean, unless there were

5    services that we did during the year.  But the

6    report, final report, I guess should have been

7    completed at the end.  I mean, it should be --

8    Q        Well, you wouldn't be auditing a physical

9    inventory before the year end.  Right?

10           A        Yeah.

11                    MR. LABUDA:  Objection.  But you can

12           answer.

13   BY MS. FITZGERALD:

14   Q        Do you agree with that?

15           A        Correct.

16   Q        Okay.

17           A        Yeah.

18   Q        Do you have any understanding as to what the

19   difference between an audit and a review and a

20   compilation is?

21           A        I mean, can you tell me more about

22   it.  I mean...

23   Q        Well, I just --

24           A        Yeah.

25   Q        I want to ask -- I just want to know what it

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 1   is you know.  You don't have to -- if you don't

 2   know, you don't know.  That's fine.

 3           A      Yeah.  No.  I mean, I don't know, so.

 4   Q      Okay.

 5           A      Yeah.

 6   Q      So looking at your resume and what you

 7   testified to earlier today, is it fair to say that

 8   your total work experience at a CPA firm was just

 9   under two years?

10           A      Yeah.  I mean, between Cataldo and

11   Voynow, yes.

12   Q      And then you haven't worked at a CPA firm in

13   roughly seven years.

14           A      Correct.

15   Q      Okay.  You were asked questions about

16   engagement letters --

17           A      Yeah.

18   Q      -- that you recall when you were working at

19   Voynow.

20           A      Um-hmm.

21   Q      And as I understand your testimony, you

22   recall that Voynow issued engagement letters, but

23   you don't remember being involved in that process.

24           A      Correct.

25   Q      Okay.
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